

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

PHILLIP AARON, et al.,

Defendants.

CASE NO. 2:21-cv-00568-DGE

JUDGMENT IN FAVOR OF THE  
UNITED STATES AND AGAINST  
GLADIES AARON AND THE  
ESTATE OF PHILLIP AARON

Pursuant to the Stipulated Motion for Judgment in Favor of the United States and Against Gladies Aaron and the Estate of Phillip Aaron (“Stipulated Motion”) filed by Plaintiff the United States and Defendants Gladies Aaron and the Estate of Phillip Aaron (Dkt. No. 94), Order Granting Stipulated Motion (Dkt. No. 95), and for good cause shown, it is hereby adjudged and decreed that:

1. Judgment is entered in favor of the United States and against Gladies Aaron and the Estate of Phillip Aaron.

2. The federal income tax liabilities incurred by Gladies Aaron and Phillip Aaron for tax years 2003-2006 are excepted from discharge under 11 U.S.C. §§ 523(a)(1)(B)(ii) and (a)(7).

3. The federal income tax liability incurred by Gladies Aaron and Phillip Aaron for the 2008 tax year is excepted from discharge under 11 U.S.C. §§ 523(a)(1)(A), (a)(1)(B)(ii), and (a)(7).

4. Gladies Aaron and the Estate of Phillip Aaron are indebted to the United States for Gladies Aaron's and Phillip Aaron's unpaid federal income tax liabilities for tax years 2003, 2004, 2005, 2006, 2008, 2011, 2012, 2014, 2016, 2017, and 2018, *excluding penalties and interest on penalties for tax years 2003, 2004, 2005, and 2006*, in the amount of \$898,143.76 as of October 31, 2023, less any subsequent payment or credits, plus interest and other statutory additions accruing after that date, as provided by law until paid in full.

5. The United States has valid and subsisting federal tax liens in the amount described in paragraph 4, above, that arose in favor of the United States on the dates of assessments in the chart below:

Tax Year	Assessment Date
2003	08/02/2010
2004	08/02/2010
2005	08/02/2010
2006	09/13/2010
2008	11/23/2009
2011	04/29/2013
2012	08/27/2018
2014	08/27/2018
2016	11/20/2017
2017	11/19/2018
2018	11/25/2019

These federal tax liens attached to all property and rights to property in which Gladies Aaron and the Estate of Phillip Aaron have an interest, and to all of Phillip Aaron's and Gladies Aaron's community property and community rights to property.

6. On the dates of the assessments, the federal tax liens described in paragraph 5, above, attached to the real property located at 13910 SE 60th St., Bellevue, WA 98006 ("Subject Property"). The Subject Property bears King County Assessor's Parcel Number 260011-0720. The legal description of the Subject Property is as follows:

LOT 72, FOREST PARK NUMBER 2, ACCORDING TO THE PLAT THEREOF

1 RECORDED IN VOLUME 107 OF PLATS, PAGES 56 AND 57, IN KING COUNTY,  
2 WASHINGTON.

3 7. The Internal Revenue Service (“IRS”) properly recorded Notices of Federal Tax  
4 Lien and Notices of Federal Tax Lien Refiles with the King County Recorder’s Office pursuant  
5 to 26 U.S.C. § 6323.

6 8. Gladies Aaron and the Estate of Phillip Aaron consent to the foreclosure of the  
7 federal tax liens on the Subject Property.

8 9. The United States is entitled to foreclose its federal tax liens described in  
9 paragraph 5, above, against the Subject Property, and the Subject Property shall be sold in a  
10 judicial sale and the proceeds in accordance with the attached Proposed Order of Foreclosure and  
11 Judicial Sale.

12 10. Each party will bear their respective costs, including attorneys’ fees and other  
13 costs associated with this litigation.

14 Dated this 20th day of December 2023.



15 David G. Estudillo  
16 United States District Judge